

**2010 Audit Commission report – Protecting the public purse: Local government fighting fraud.  
Checklist for those responsible for governance.**

	Yes	No	Action
<b>General</b>			
1. Do we have a zero tolerance policy towards fraud?			
2. Do we have an appropriate approach, counter fraud strategies, policies and plans?			
3. Do we have dedicated counter fraud resources?			
4. Do the resources cover all activities of our organisation?			
5. Do we receive regular reports on fraud risks, plans and outcomes?			
6. Have we assessed our management of counter fraud resources against good practice?			
7. Do we raise awareness of fraud risks with: <ul style="list-style-type: none"> <li>- new staff (including agency staff);</li> <li>- existing staff;</li> <li>- elected members; and</li> <li>- our contractors?</li> </ul>			
8. Do we work appropriately with national, regional and local networks and partnerships to ensure that we know about current fraud risks and issues?			
9. Have we agreed to work with relevant organisations to ensure effective sharing of knowledge and data about fraud?			
10. Do we identify areas where internal controls may not be performing as well as intended?			
11. Do we maximise the benefit of our participation in the Audit Commission NFI and receive reports from it on outcomes?			
12. Do we have arrangements in place that encourage our staff to raise their concerns about money laundering?			
13. Do we have effective whistleblowing arrangements?			
14. Do we have effective fidelity insurance arrangements?			
<b>Fighting fraud in the post recession environment</b>			
15. Have we reassessed our fraud risks in the light of the current financial climate?			

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16. Have we amended our counter fraud action plan as a result?			
17. Have we reallocated staff as a result?			
<b>Current risks and issues</b>			
<b>Housing tenancy</b>			
18. Do we take effective action to ensure that social housing is allocated only to those who are eligible?			
19. Do we ensure that social housing is occupied by those to whom it is allocated?			
<b>Procurement</b>			
20. Are we satisfied procurement controls are working as intended?			
21. Have we reviewed our contract letting procedures since the investigations by the OFT into cartels and compared them with best practice?			
<b>Recruitment</b>			
22. Are we satisfied that our recruitment procedures: <ul style="list-style-type: none"> <li>- prevent the employment of people working under false identities;</li> <li>- validate employment references effectively;</li> <li>- ensure applicants are eligible to work in the UK; and</li> <li>- ensure agencies supplying us with staff undertake the checks that we require?</li> </ul>			
<b>Personal budgets</b>			
23. Where we are expanding the use of personal budgets for social care, in particular direct payments, have we introduced appropriate safeguarding arrangements proportionate to risk and in line with recommended good practice?			
<b>Council tax</b>			
24. Are we effectively controlling the discounts and allowances we give to council taxpayers?			
<b>Housing and council tax benefits</b>			
25 In tackling housing and council tax benefit fraud do we make full use of:			

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<ul style="list-style-type: none"> <li>- the NFI;</li> <li>- Department of Work and Pensions Housing Benefit Matching Service;</li> <li>- internal data matching; and</li> <li>- private sector data matching?</li> </ul>			